

181 (ii) in the same year as the commission report; and
 182 (iii) on the number of properties with a qualifying increase and the reasons for the
 183 qualifying increases.

183a **§→ (c) The requirement to report applies if the county has a property that is subject to review**
 183b **under this section in each of two consecutive years regardless of whether the property that is**
 183c **subject to review is the same property for each year. ←§**

184 (5) The review process described in this section does not supersede or otherwise affect
 185 a taxpayer's right to appeal or to seek judicial review of the valuation or equalization of a
 186 review property in accordance with:

- 187 (a) this part;
- 188 (b) Chapter 1, Part 6, Judicial Review; or
- 189 (c) Title 63G, Chapter 4, Part 4, Judicial Review.

190 Section 4. Section **59-2-702.5** is enacted to read:

191 **59-2-702.5. Education and training for county assessors.**

192 (1) (a) The commission shall conduct a program of education and training for county
 193 assessors that offers instruction on:

- 194 (i) a county assessor's statutory obligations; and
- 195 (ii) the practical application of mass appraisal techniques to satisfy a county assessor's
 196 statutory obligations.

197 (b) The commission shall confer a designation of completion upon a county assessor
 198 each time that the county assessor completes the program under Subsection (1)(a).

199 (2) (a) A county assessor shall obtain a designation of completion under Subsection
 200 (1)(b) within 12 months after the day on which the county assessor starts a term of office.

201 (b) If a county assessor fails to obtain a designation of completion, the commission
 202 shall take corrective action, as defined in Section 59-2-303.1.

203 Section 5. Section **59-2-703** is amended to read:

204 **59-2-703. Commission to assist county assessors -- Appraisers provided upon**
 205 **request -- Costs of services -- Contingency fee arrangements prohibited.**

206 (1) (a) The commission shall, upon request and pursuant to mutual agreement, provide
 207 county assessors with technical assistance and appraisal aid.

208 (b) [Ht] The commission shall provide certified or licensed appraisers who, upon
 209 request of the county assessor and pursuant to mutual agreement, shall perform appraisals of
 210 property and other technical services as needed by the county assessor.

211 (c) The commission shall calculate the costs of these services [~~shall be computed by~~

305 value but may appeal the fair market value of a qualified real property.

306 (B) A person may appeal a determination of whether, on or after January 1 of the
307 previous taxable year and before January 1 of the current taxable year, real property had a
308 qualifying change.

309 (3) (a) Except as provided in Subsection (3)(b) and for purposes of Subsection (2), a
310 taxpayer shall make an application to appeal the valuation or the equalization of the taxpayer's
311 real property on or before the later of:

312 (i) September 15 of the current calendar year; [~~or~~]

313 (ii) the last day of a 45-day period beginning on the day on which the county auditor
314 provides the notice under Section 59-2-919.1[~~;~~]; or

315 (iii) ~~§~~ → **June 30, 2025**, ~~←§~~ for a property that qualifies for a deferral under Section
315a 59-2-1802.1 ~~§~~ → [, June 30 of

316 the year following the calendar year for which the property tax assessment is made.] ~~←§~~

317 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
318 commission shall make rules providing for circumstances under which the county board of
319 equalization is required to accept an application to appeal that is filed after the time period
320 prescribed in Subsection (3)(a).

321 (4) (a) Except as provided in Subsection (4)(b), the taxpayer shall include in the
322 application under Subsection (2)(a):

323 (i) the taxpayer's estimate of the fair market value of the property and any evidence that
324 may indicate that the assessed valuation of the taxpayer's property is improperly equalized with
325 the assessed valuation of comparable properties; and

326 (ii) a signed statement of the personal property located in a multi-tenant residential
327 property, as that term is defined in Section 59-2-301.8 if the taxpayer:

328 (A) appeals the value of multi-tenant residential property assessed in accordance with
329 Section 59-2-301.8; and

330 (B) intends to contest the value of the personal property located within the multi-tenant
331 residential property.

332 (b) (i) For an appeal involving qualified real property:

333 (A) the county board of equalization shall presume that the fair market value of the
334 qualified real property is equal to the inflation adjusted value; and

335 (B) except as provided in Subsection (4)(b)(ii), the taxpayer may provide the

460 review information for the current calendar year and the previous calendar year.

461 Section 8. Section **59-2-1330** is amended to read:

462 **59-2-1330. Payment of property taxes -- Payments to taxpayer by state or taxing**
 463 **entity -- Refund of penalties paid by taxpayer -- Refund of interest paid by taxpayer --**
 464 **Payment of interest to taxpayer -- Judgment levy -- Objections to assessments by the**
 465 **commission -- Time periods for making payments to taxpayer.**

466 (1) Unless otherwise specifically provided by statute, property taxes shall be paid
 467 directly to ~~the county assessor or~~ the county treasurer:

468 (a) on the date that the property taxes are due; and

469 (b) as provided in this chapter.

470 (2) (a) The ~~the county assessor or the~~ county treasurer shall apply a payment that is
 471 insufficient to cover both a tax or tax notice charge that is deferred in accordance with Part 18,
 472 Tax Deferral and Tax Abatement, and a current year property tax or tax notice charge to the
 473 current tax year property tax or tax notice charge first.

474 (b) The ~~the county assessor or the~~ county treasurer shall send notice to the property
 474a owner:

475 (i) that the payment was insufficient;

476 (ii) that the county applied the payment to the tax or tax notice charges for the current
 477 tax year; and

478 (iii) of the amount of tax and tax notice charge that is outstanding.

479 ~~(2)~~ (3) A taxpayer shall receive payment as provided in this section if a reduction in
 480 the amount of any tax levied against any property for which the taxpayer paid a tax or any
 481 portion of a tax under this chapter for a calendar year is required by a final and unappealable
 482 judgment or order described in Subsection ~~(3)~~ (4) issued by:

483 (a) a county board of equalization;

484 (b) the commission; or

485 (c) a court of competent jurisdiction.

486 ~~(3)~~ (4) (a) For purposes of Subsection ~~(2)~~ (3), the state or any taxing entity that has
 487 received property taxes or any portion of property taxes from a taxpayer described in
 488 Subsection (2) shall pay the taxpayer if:

489 (i) the taxes the taxpayer paid in accordance with Subsection ~~(2)~~ (3) are collected by
 490 an authorized officer of the:

801 (c) To release the lien described in this Subsection (3), an owner shall pay the total
802 amount subject to the lien on or before the earlier of:

803 (i) the day on which the five-year deferral period ends; or

804 (ii) the day the owner sells or otherwise disposes of the real property.

805 (d) When the deferral period ends:

806 (i) the lien becomes due and subject to the collection procedures described in Section
807 59-2-1331; and

808 (ii) the date of levy is the date that the deferral period ends.

809 (4) (a) Notwithstanding Section 59-2-1331, a county may not impose a penalty or
810 interest during the period of deferral.

811 (b) If the property owner does not make all deferred payments before the day on which
812 the five-year deferral period ends, the county may assess a penalty or interest in accordance
813 with Section 59-2-1331 on the unpaid amount.

814 (5) (a) If a county grants an owner more than one deferral for the same property, the
815 county is not required to submit for recording more than one lien.

816 (b) Each subsequent deferral relates back to the date of the initial lien filing.

817 (6) (a) For each property for which the county grants a deferral, the treasurer shall
818 maintain a record that is an itemized account of the total amount of deferred property taxes and
819 deferred tax notice charges subject to the lien.

820 (b) The record described in this Subsection (6) is the official record of the amount of
821 the lien.

822 (7) ~~§~~ → [A] **On or before May 31, 2024, and May 31, 2025, a** ← ~~§~~ county assessor shall
822a notify the owner of record for each property with a
823 qualifying increase of:

824 (a) the option to file an appeal under the extended period described in Section
825 59-2-1004;

826 (b) instructions for filing an appeal;

827 (c) the option to apply for a deferral in accordance with this section; and

828 (d) the ability of the county to waive any late penalty or interest assessed in accordance
829 with Section 59-2-1331.

830 Section 14. **Effective date.**

831 This bill takes effect on May 1, 2024.